



Sen. Michael Bond

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LRB095 19074 HLH 49461 a

1 AMENDMENT TO SENATE BILL 2820

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2820 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 12-30 as follows:

6 (35 ILCS 200/12-30)

7 Sec. 12-30. Mailed notice of changed assessments; counties  
8 of less than 3,000,000.

9 (a) In every county with less than 3,000,000 inhabitants,  
10 in addition to the publication of the list of assessments in  
11 each year of a general assessment and of the list of property  
12 for which assessments have been added or changed, as provided  
13 above, a notice shall be mailed by the chief county assessment  
14 officer to each taxpayer whose assessment has been changed  
15 since the last preceding assessment, using the address as it  
16 appears on the assessor's records, except in the case of

1 changes caused by a change in the county equalization factor by  
2 the Department or in the case of changes resulting from  
3 equalization by the chief county assessment officer ~~supervisor~~  
4 ~~of assessments~~ under Section 9-210, during any year such change  
5 is made. The notice may, but need not be, sent by a township  
6 assessor.

7 (b) The notice sent under this Section shall include the  
8 following:

9 (1) The previous year's assessed value after board of  
10 review equalization.

11 (2) Current assessed value and the date of that  
12 valuation.

13 (3) The percentage change from the previous assessed  
14 value to the current assessed value.

15 (4) The full fair market value (as indicated by  
16 dividing the current assessed value by the median level of  
17 assessment in the assessment district as determined by the  
18 most recent 3 year assessment to sales ratio study adjusted  
19 to take into account any changes in assessment levels since  
20 the data for the studies were collected).

21 (5) A statement advising the taxpayer that assessments  
22 of property, other than farm land and coal, are required by  
23 law to be assessed at 33 1/3% of fair market value.

24 (6) The name, address, phone number, office hours, and,  
25 if one exists, the web site address of the assessor.

26 (7) Where practicable, the notice shall include the

1 reason for any increase in the property's valuation.

2 (8) The name and price per copy by mail of the  
3 newspaper in which the list of assessments will be  
4 published and the scheduled publication date.

5 (9) A statement advising the taxpayer of the steps to  
6 follow if the taxpayer believes the full fair market value  
7 of the property is incorrect or believes the assessment is  
8 not uniform with other comparable properties in the same  
9 neighborhood. The statement shall also (i) advise all  
10 taxpayers to contact the township assessor's office first  
11 to review the assessment, (ii) advise all taxpayers to file  
12 an appeal with the board of review if not satisfied with  
13 the assessor review, and (iii) give the phone number to  
14 call for a copy of the board of review rules.

15 (10) A statement advising the taxpayer that there is a  
16 deadline date for filing an appeal with the board of review  
17 and indicating that deadline date (30 days following the  
18 scheduled publication date).

19 (11) A brief explanation of the relationship between  
20 the assessment and the tax bill (including an explanation  
21 of the equalization factors) and an explanation that the  
22 assessment stated for the preceding year is the assessment  
23 after equalization by the board of review in the preceding  
24 year.

25 (12) In bold type, a notice of possible eligibility for  
26 the various homestead exemptions as provided in Section

1       15-165 through Section 15-175 and Section 15-180.

2       (c) In addition to the requirements of subsection (b) of  
3 this Section, in every county with less than 3,000,000  
4 inhabitants, where the chief county assessment officer  
5 maintains and controls an electronic database containing the  
6 physical characteristics of the property, the notice shall  
7 include following:

8           (1) The physical characteristics of the taxpayer's  
9 property that are available from that database; or

10          (2) A statement advising the taxpayer that detailed  
11 property characteristics are available on the county  
12 website and the URL address of that website.

13       (d) In addition to the requirements of subsection (b) of  
14 this Section, in every county with less than 3,000,000  
15 inhabitants, where the chief county assessment officer does not  
16 maintain and control an electronic database containing the  
17 physical characteristics of the property, and where one or more  
18 townships in the county maintain and control an electronic  
19 database containing the physical characteristics of the  
20 property, the notice shall include a statement advising the  
21 taxpayer that detailed property characteristics are available  
22 on the township website and the URL address of that website.

23       (e) Except as provided in this Section, the form and manner  
24 of providing the information and explanations required to be in  
25 the notice shall be prescribed by the Department.

26       (f) The chief county assessment officer in every county

1 with less than 3,000,000 inhabitants must provide a  
2 plain-English explanation of all township, county, and State  
3 equalization factors, including the rationale and methods used  
4 to determine the equalizations. If a county Internet website  
5 exists, this explanation must be published thereon, otherwise  
6 it must be available to the public upon request at the office  
7 of the chief county assessment officer.

8 (g) In addition, the board of review in every county with  
9 less than 3,000,000 inhabitants must make available to the  
10 public a detailed description of the rules and procedures for  
11 hearings before the board. This description must include an  
12 explanation of any applicable burdens of proof, rules of  
13 evidence, time lines, and any other procedures that will allow  
14 the taxpayer to effectively present his or her case before the  
15 board. If a county Internet website exists, the rules and  
16 procedures must also be published on that website. ~~The notice~~  
17 ~~shall include the median level of assessment in the assessment~~  
18 ~~district (as determined by the most recent 3 year assessment to~~  
19 ~~sales ratio study adjusted to take into account any changes in~~  
20 ~~assessment levels since the data for the studies were~~  
21 ~~collected), the previous year's assessed value after board of~~  
22 ~~review equalization, current assessed value and, in bold type,~~  
23 ~~a notice of possible eligibility for a homestead improvement~~  
24 ~~exemption as provided in Section 15-180.~~

25 ~~The notice shall include a statement in substantially the~~  
26 ~~following form:~~

~~"NOTICE TO TAXPAYER~~

~~Your property is to be assessed at the median level of assessment for your assessment district. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment for your assessment district. If the resulting value is greater than the estimated fair cash value of your property, you may be over assessed. If the resulting value is less than the estimated fair cash value of your property, you may be under assessed. You may appeal your assessment to the Board of Review in the manner described elsewhere in this notice."~~

~~The notice shall contain a brief explanation of the relationship between the assessment and the tax bill (including an explanation of the equalization factors) and an explanation that the assessment stated for the preceding year is the assessment after equalization by the board of review in the preceding year, and shall set forth the procedures and time limits for appealing assessments and that assessments of property, other than farm land and coal, are required by law to be 33 1/3% of value. Where practicable, the notice shall include the reason for any increase in the property's valuation. The notice must also state the name and price per copy by mail of the newspaper in which the list of assessments will be published. The form and manner of providing the information and explanations required to be in the notice shall be prescribed by the Department.~~

1 (Source: P.A. 87-1189; 88-455; incorporates 88-321; 88-670,  
2 eff. 12-2-94.)

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.".